(v) The fuel reserve comprised in Survey No. 355/1 of the Kanjirapalli South *pakuthi*.

(vi) Portions of the Karikattur Reserve comprised in Survey No. 778/1.

(vii) The grazing block comprised in Survey No. 354/1 of the Punalur *pakuthi*, Pattanapuram taluk.

(viii) 91·59 acres comprised in Survey No. 521/1 of the Vechur *pakuthi*, Vaikam taluk.

(ix) (*a*) 111·44 acres comprised in Survey No. 275/1 of the Takazhi *pakuthi*, Ambalapuzha taluk.

(*b*) 79·35 acres comprised in Survey No. 327/1 of the Takazhi *pakuthi*.

(*c*) 136·46 acres comprised in Survey No. 32/8 of the Porakad *pakuthi*.

(*d*) 172·98 acres comprised in Survey No. 32/9 of the Porakad *pakuthi*.

Besides these, the lands comprised in the Naluchira, and in the old Survey Nos. 19/1, 20/1, 30/1 and 35/1 of the Porakad *pakuthi* should be sub-divided into small blocks and assigned to members of the depressed classes.

Lastly, the member said that many members of the depressed classes had encroached upon and improved portions of several grazing blocks. It would be very hard if they were evicted. The existing occupations should therefore be regularised, it being at the same time ruled that no further occupations should be made.

DEWAN'S REPLY: Mr. Paradi Abraham Isaac, special efforts are now being made by the Government for the assignment of suitable lands on concessional terms to depressed classes under whom the Cheramars are reckoned. The Government are also examining the question of appointing a whole-time Protector of the Depressed Classes who will be able to assist your and other communities to secure lands.

13. Concessional registry of lands.

MR. AIYAN KALI (*Member, Nominated*) represented that portions of lands assigned to the Pulayas in the Vilappil *pakuthi*, Neyyattinkara taluk, in the year 1094, were still in the possession of the wealthy and influential people of the locality, though tax was being paid by the Pulaya registry-holders. The Government could not proceed against the occupants because the lands were registered lands. Nor were the Pulayas able to sue the occupants in civil courts, because of their poverty. The lands could be deemed to be on a footing with service *inam* lands which should not be alienated. The Government could therefore resume such lands and re-assign them to the Pulayas. He therefore requested that necessary rules be framed for the purpose.

His next prayer was that an extent of 179 acres of *kayal poramboke*, forming portion of the Vellayani lake and comprised in Survey Nos. 236/1 and 238/1 of the Tiruvallam *pakuthi*, Neyyattinkara taluk, might be assigned to the Pulayas for wet cultivation.

He next complained that his application for the registry of one acre of land comprised in Survey No. 9177/A of the Quilon *pakuthi*, Quilon taluk, was pending from the year 1097 onwards. Similarly, the application for a cremation ground for the Pulayas in the Trivandrum town had been pending for more than five years. Although orders for the registry of the land were passed, the land had not been actually handed over to the Pulayas.

The necessity for the appointment of a full-time officer as the Protector of the Depressed Classes was next urged. In many taluks lands had been earmarked for registry in the names of the depressed classes; but permission to enter on the lands was not granted, and for the grant of such permission they had to depend on the subordinate officers of the Revenue Department who were creating unnecessary trouble. The only remedy for removing the evil and for the better working of the rules regarding concessional registry was the appointment of a full-time officer as the Protector of Depressed Classes with powers to enquire into and dispose of *puduval* applications from members of depressed classes.

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The member concluded with the following requests :—

(i) An extent of 34·41 acres of *kayal poramboke* comprised in Survey No. 441/1-B of the Kottukal *pakuthi*, Neyyattinkara taluk, should be assigned to the Pulayas.

(ii) The Pulayas should be given, free of cost, plans of the lands registered in their names on concessional terms in the Vilappil *pakuthi*, Neyyattinkara taluk, and in the Uzhamalakkal *pakuthi*, Neduvangad taluk, to enable them to know the correct boundaries of their holdings.

(iii) Stringent orders should be issued to prevent encroachments on the lands earmarked for the depressed classes.

DEWAN'S REPLY : Mr. Aiyan Kali, I have already said that special efforts are being made to facilitate the sale of land on concessional terms to the depressed classes. Concessions at present allowed are very substantial. I will just read them out to you.

"Lands will be assigned without auction sale up to a limit of 3 acres to each family free of *taravila*. The ordinary rates of assement will only be charged. If the value of reserved timber standing on the three acres of land is less than Rs. 10, no *tadivila* will be charged. All back arrears of assessment will be remitted."

These are substantial enough terms and even under these terms it will be very useful and very valuable for the depressed classes to secure lands. But one thing I must tell you plainly, that the depressed classes, not even the Pulayas, will not be permitted to go round, pick and choose a particular piece of land and insist on having that piece of land and that piece of land alone. The Government have earmarked certain areas out of which lands will be given to them ; and, rest assured, out of these lands, every attempt will be made to benefit the Pulayas, equally with the other classes. The question of appointing a special officer as the Protector of the Depressed Classes who will be able to devote his whole time to their well-being is now being considered by the Government.

14. Assessment of Income Tax.

MR. KHADIR MAKKAR (*Member, Kunnatnad taluk, Group II*) spoke about the grievances of the public resulting from the working of the Income Tax Regulation and the rules issued thereunder and condemned the existing mode of assessing income tax. Although most of the defects he was going to speak about had been brought to the notice of the Government at former sessions of the Assembly, they had not yet been removed.

Tahsildars were fixing the amount of income tax arbitrarily on the basis of the local importance of the assessees. The accounts produced by the merchants and the statements given by them in support of their 'D' returns were not generally accepted by the Collectors, who always insisted on the production of accounts prepared by qualified accountants. That was a source of hardship and inconvenience to the merchants.

Assessments were made on the basis of the amounts assessed in the previous year irrespective of the amount refunded as excess tax recovered. If there were no proper heads under which the whole income of an assessee could be classified, the accountable portion was included under "other sources" and assessed as such. That was very hard.

Another grievance was that, for the same class of merchants, different rates of percentage of profits were arbitrarily fixed. The percentage varied from $6\frac{1}{4}$ to $12\frac{1}{2}$ in the case of wholesale merchants and from $12\frac{1}{2}$ to 25 in the case of retail dealers. The above percentages were high, especially in the case of dealers in rice, salt and other articles of daily necessity. In fact, the wholesale merchants made more profits than the retail dealers. The former never sold articles except when they fetched good prices and they had to spend little by way of incidental expenses. In the circumstances, the member prayed that the percentage be fixed at $3\frac{1}{2}$ to $6\frac{1}{4}$ in the case of retail dealers and $6\frac{1}{4}$ to $12\frac{1}{2}$ in the case of wholesale dealers.

His next suggestion was that a merchant who had only one house and one shop should not be assessed on the annual letting value of either.

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